

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>OSKALOOSA</div> <div>CITY OF <u>OSKALOOSA</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16206200600000</div> <div>City of Oskaloosa</div> <div>220 South Market</div> <div>Oskaloosa, IA 52577</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		4,474,174		4,474,174	4,478,052
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		4,474,174		4,474,174	4,478,052
Delinquent property taxes		1,077		1,077	626
TIF revenues		122,419		122,419	122,324
Other city taxes		1,295,723	0	1,295,723	1,284,518
Licenses and permits		672,981	0	672,981	697,200
Use of money and property		71,053	251,255	322,308	313,058
Intergovernmental		1,539,431	18,900	1,558,331	1,957,197
Charges for fees and service		118,744	4,212,852	4,331,596	4,291,943
Special assessments		15,028	11,417	26,445	16,630
Miscellaneous		1,372,849	16,243	1,389,092	1,169,913
Other financing sources		2,900,740	2,653,228	5,553,968	6,207,136
Total revenues and other sources		12,584,219	7,163,895	19,748,114	20,538,597
Expenditures and Other Financing Uses					
Public safety		2,881,146	0	2,881,146	3,102,821
Public works		1,397,839	0	1,397,839	1,701,558
Health and social services		0	0	0	
Culture and recreation		1,160,698	0	1,160,698	1,318,958
Community and economic development		1,196,113	0	1,196,113	1,298,796
General government		923,788	0	923,788	1,012,440
Debt service		862,470	0	862,470	862,471
Capital projects		681,303	0	681,303	1,870,230
Total governmental activities expenditures		9,103,357	0	9,103,357	11,167,274
Business type activities		0	4,499,618	4,499,618	5,536,597
Total ALL expenditures		9,103,357	4,499,618	13,602,975	16,703,871
Other financing uses, including transfers out		3,440,230	2,067,908	5,508,138	6,100,477
Total ALL expenditures/And other financing uses		12,543,587	6,567,526	19,111,113	22,804,348
Excess revenues and other sources over (Under) Expenditures/And other financing uses		40,632	596,369	637,001	-2,265,751
Beginning fund balance July 1, 2014		7,072,139	4,105,615	11,177,754	11,177,754
Ending fund balance June 30, 2015		7,112,771	4,701,984	11,814,755	8,912,003
Note - These balances do not include \$ 778,582 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 2,545,000	Other long-term debt		\$ 2,431
Revenue debt		\$ 7,376,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 25,582,925
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			November 5, 2015	<input checked="" type="checkbox"/> Date Published	
					<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone	Area Code	Number	Extension
Amy Miller		→	641	673-9431	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/3/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF OSKALOOSA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	2,731,801	1,071,353		671,020			4,474,174			4,474,174	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	2,731,801	1,071,353		671,020	0		4,474,174		T01	4,474,174	4
5	Delinquent property taxes	656	255		166			1,077		T01	1,077	5
6	Total property tax	2,732,457	1,071,608		671,186	0	0	4,475,251			4,475,251	6
7	TIF revenues			122,419				122,419		T01	122,419	7
8	Other city taxes											
8	Utility tax replacement excise taxes	81,443	31,988		19,784			133,215		T15	133,215	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	2,211	868		544			3,623		T19	3,623	12
13	Hotel/motel tax		117,297					117,297		T19	117,297	13
14	Other local option taxes		1,041,588					1,041,588		T09	1,041,588	14
15	TOTAL OTHER CITY TAXES	83,654	1,191,741	0	20,328	0	0	1,295,723	0		1,295,723	15
16	Section B - LICENSES AND PERMITS	672,981						672,981		T29	672,981	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	7,743	58,438	99	690	233		67,203	12,429	U20	79,632	18
19	Rents and royalties	405				3,445		3,850	238,826	U40	242,676	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	8,148	58,438	99	690	3,678	0	71,053	251,255		322,308	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants		32,735					32,735	18,900	B89	51,635	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	32,735	0	0	0	0	32,735	18,900		51,635	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OSKALOOSA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		1,198,398					1,198,398		C46	1,198,398	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	7,260	950					8,210		C89	8,210	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	56,724	22,279		13,779			92,782		C89	92,782	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	63,984	1,221,627	0	13,779	0	0	1,299,390	0		1,299,390	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	47,500						47,500			47,500	63				
64	Library service	16,974						16,974		D89	16,974	64				
65	Township contributions	102,518						102,518		D89	102,518	65				
66	Fire/EMT service	40,314						40,314		D89	40,314	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	207,306	0	0	0	0	0	207,306	0		207,306	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	271,290	1,254,362	0	13,779	0	0	1,539,431	18,900		1,558,331	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	2,227,991	A91	2,227,991	73				
74	Sewer							0	1,752,416	A8Ø	1,752,416	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0	1,287	AØ1	1,287	78				
79	Landfill/garbage							0		A81	0	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OSKALOOSA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	231,158	A80	231,158	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	50,879	1,178					52,057		A89	52,057	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	6,056						6,056		A89	6,056	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges	837						837		A44	837	94				
95	Housing and urban renewal charges		1,639					1,639		A50	1,639	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	9,085	150					9,235		A89	9,235	99				
100	Park, recreation, and cultural charges	44,454						44,454		A61	44,454	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Misc Merchandise and Fines	4,466						4,466			4,466	103				
104	TOTAL CHARGES FOR SERVICE	115,777	2,967	0	0	0	0	118,744	4,212,852		4,331,596	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS				14,724	304		15,028	11,417	U01	26,445	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	1,010,115	174,194			99,322		1,283,631	13,214	U99	1,296,845	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	18,503						18,503	3,029	U11	21,532	110				
111	Fines	63,707						63,707		U30	63,707	111				
112	Internal service charges	7,008						7,008		NR	7,008	112				
113	Other miscellaneous - Specify							0			0	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	1,099,333	174,194	0	0	99,322	0	1,372,849	16,243		1,389,092	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF OSKALOOSA					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	4,983,640	3,753,310	122,518	720,707	103,304	0	9,683,479	4,510,667		14,194,146	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	10,442	5,658			8,410		24,510	21,320	NR	45,830	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	1,163,008	7,144			1,582,386		2,752,538	2,631,908		5,384,446	127
128	Internal TIF loans and transfers in			611	123,081			123,692			123,692	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	1,173,450	12,802	611	123,081	1,590,796	0	2,900,740	2,653,228		5,553,968	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	6,157,090	3,766,112	123,129	843,788	1,694,100	0	12,584,219	7,163,895		19,748,114	132
133												133
134	Beginning fund balance July 1, 2014	3,935,822	2,911,011	1,176	138,039	86,091		7,072,139	4,105,615		11,177,754	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	10,092,912	6,677,123	124,305	981,827	1,780,191	0	19,656,358	11,269,510		30,925,868	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
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145												145
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF OSKALOOSA							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,619,549	20,806					1,640,355		E62	1,640,355	2
3	Purchase of land and equipment	46,029						46,029		G62	46,029	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	2,279						2,279		E89	2,279	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	820,035	1,372					821,407		E24	821,407	13
14	Purchase of land and equipment	35,139						35,139		G24	35,139	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	135,969						135,969		E66	135,969	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	156,968						156,968		E66	156,968	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	43,000						43,000		E32	43,000	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	2,858,968	22,178	0	0	0	0	2,881,146			2,881,146	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OSKALOOSA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	45,049	871,458					916,507		E44	916,507	42
43	Purchase of land and equipment		194,761					194,761		G44	194,761	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	90,740	38,295					129,035		E44	129,035	48
49	Traffic control safety — Current operation		20,820					20,820		E44	20,820	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		63,545					63,545		E44	63,545	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		27,459					27,459		E81	27,459	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	14,385						14,385		E01	14,385	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		31,327					31,327		E89	31,327	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	150,174	1,247,665	0	0	0	0	1,397,839			1,397,839	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF OSKALOOSA							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OSKALOOSA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	538,101	44,710					582,811		E52	582,811	122				
123	Purchase of land and equipment		21,620					21,620		G52	21,620	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation	18,426	2,277					20,703		E61	20,703	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	156,640	22,179					178,819		E61	178,819	127				
128	Purchase of land and equipment		1,540					1,540		G61	1,540	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	118,689	135,993					254,682		E61	254,682	130				
131	Purchase of land and equipment	523						523		G61	523	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	100,000						100,000		E03	100,000	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	932,379	228,319	0	0	0	0	1,160,698			1,160,698	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	38,188	1,057,804					1,095,992		E89	1,095,992	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation		98,317					98,317		E50	98,317	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	1,804						1,804		E29	1,804	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	39,992	1,156,121	0	0	0	0	1,196,113			1,196,113	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF OSKALOOSA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	362,556						362,556		E29	362,556	160
161	Purchase of land and equipment	5,100						5,100		G29	5,100	161
162	Clerk, Treasurer, financial administration — Current operation	273,885						273,885		E23	273,885	162
163	Purchase of land and equipment	3,507						3,507		G23	3,507	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	96,489						96,489		E25	96,489	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	74,351						74,351		E31	74,351	168
169	Purchase of land and equipment	26,112						26,112		G31	26,112	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	81,106						81,106		E89	81,106	171
172	Other general government — Current operation	682						682		E89	682	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	923,788	0	0	0	0	0	923,788			923,788	176
177	Section G — DEBT SERVICE				862,470			862,470			862,470	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	862,470	0	0	862,470			862,470	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Park Shelter, City Hall Windows					803		803			803	184
185	Misc Streets/Sidewalk Projects					680,500		680,500			680,500	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	681,303	0	681,303			681,303	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	681,303	0	681,303			681,303	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	4,905,301	2,654,283	0	862,470	681,303	0	9,103,357			9,103,357	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF OSKALOOSA					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,467,459	E91	1,467,459	198
199	Purchase of land and equipment							8,056	G91		8,056	199
200	Construction							274,980	F91		274,980	200
201	Sewer and sewage disposal — Current operation							863,586	E80		863,586	201
202	Purchase of land and equipment							34,599	G80		34,599	202
203	Construction							199,990	F80		199,990	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation								208,943	E01	208,943	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								63,060	E80	63,060	230
231	Purchase of land and equipment									G80	0	231
232	Construction								312,988	F80	312,988	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OSKALOOSA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation											238
239	Purchase of land and equipment											239
240	Construction											240
241												241
242	Enterprise Debt Service											242
243	Enterprise Capital Projects											243
244	Enterprise TIF Capital Projects											244
245	Internal service funds — Specify											245
246												246
247												247
248												248
249												249
250												250
251	TOTAL BUSINESS TYPE ACTIVITIES											251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	4,905,301	2,654,283	0	862,470	681,303	0	9,103,357	4,499,618		13,602,975	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											254
255	Regular transfers out	2,182,571	1,133,967					3,316,538	2,067,908	NE	5,384,446	255
256	Internal TIF loans/repayments and transfers out			123,692				123,692			123,692	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	2,182,571	1,133,967	123,692	0	0	0	3,440,230	2,067,908		5,508,138	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	7,087,872	3,788,250	123,692	862,470	681,303	0	12,543,587	6,567,526		19,111,113	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		2,888,873	613	119,357	1,098,888		4,107,731			4,107,731	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	3,005,040						3,005,040			3,005,040	267
268	Total Governmental	3,005,040	2,888,873	613	119,357	1,098,888	0	7,112,771			7,112,771	268
269	Proprietary								4,701,984		4,701,984	269
270	Total ending fund balance June 30, 2015	3,005,040	2,888,873	613	119,357	1,098,888	0	7,112,771	4,701,984		11,814,755	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	10,092,912	6,677,123	124,305	981,827	1,780,191	0	19,656,358	11,269,510		30,925,868	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF OSKALOOSA

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05

\$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

31,000

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89

\$

199,968

Purpose

Amount paid to State

Highways.....

L44

\$

All other.....

L89

\$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200

\$

3,485,917

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
		1. Water utility	19U \$ 5,166,000	29U \$ 251,000	49U \$	49U \$	49U \$ 4,915,000	
2. Sewer utility	19U 2,887,000	29U 0	39U 426,000	49U	49U	49U 2,461,000	49U	189 50,523
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Refunding	19U 345,000	29U 0	39U 345,000	49U 0	49U	49U	49U	189 8,460
10. Equipment	19U 521,610	29U 0	39U 47,929	49U 471,250	49U	49U	49U 2,431	189 19,725
11. Streets	19U 2,421,250	29U 0	39U 347,500	49U 2,073,750	49U	49U	49U	189 92,285
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	11,340,860	0	1,417,429	2,545,000	0	7,376,000	2,431	325,973

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$

Outstanding as of JUNE 30, 2015

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

\$

511,658,490

x .05 = \$

25,582,925

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset

Bond and interest funds (a)

Bond construction funds (b)

Pension/retirement funds (c)

all other funds (d)

Total (e)

Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.

W01

W31

W61

\$

119,357

\$

12,473,980

12,593,337

REMARKS

V98

Continued on next page

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